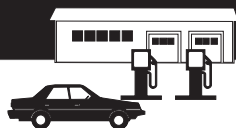


## MOTOR FUELS UPDATE



DEPARTMENT OF REVENUE



Volume 6, Edition 3

Quarterly

July 1996



LB 1218 passed by the 1996 Legislature created a Division of Motor Carrier Services within the Department of Motor Vehicles. The new division has the following responsibilities:

- **International Fuel Tax Agreement (IFTA)** (previously administered by the Department of Revenue) effective 7/1/96;
- **Insurance Registration for Interstate Carriers** (currently administered by the Public Service Commission [PSC]) effective 1/1/97;
- **Single State Registration (SSRS) for Interstate Carriers** (currently administered by PSC) effective 1/1/97;
- **Interstate Registration Plan** (previously administered by the Department of Motor Vehicles [DMV]); and
- **Truck Title Issuance** (previously administered by DMV).

The new division also serves as an agent for:

- ✓ *Routine overweight and oversize permits issued by the Department of Roads, effective 7/1/96; and*
- ✓ *Intrastate insurance registration on behalf of PSC, effective 1/1/97.*

This legislation also created the Motor Carrier Advisory Council. This five-member committee will help guide the new division and will have representatives appointed by the Governor from the trucking industry, shippers, and the general public.

Along with this transfer of duties, Motor Fuels Division transferred seven staff members to this new division, so experienced employees continue to administer the IFTA program for Nebraska. While the Motor Fuels Division is no longer responsible for IFTA, we continue to administer all Nebraska motor fuel tax programs.

The new address and telephone numbers for IFTA are:

Division of Motor Carrier Services  
Department of Motor Vehicles  
P.O. Box 98935  
Lincoln, Nebraska 68509-8935

(402) 471-4435  
(888) 622-1222 Toll free

## PRF AND ETHANOL

In response to our article on Petroleum Release Remedial Action Fee (PRF) in the April 1996 *Motor Fuels Update*, we have received several questions concerning both when and if agricultural ethyl alcohol is subject to PRF.

The Petroleum Release Remedial Action Act (LB 289) was passed by the 1989 Legislature to provide a fund that could be used to assist petroleum tank owners in the cleanup of any release of petroleum from the tank(s).

The **fee** is to be **charged** on all **petroleum products** when **first sold or imported into Nebraska**.

- *Denatured agricultural ethyl alcohol is not defined as a petroleum product and therefore not subject to PRF when first sold or blended with gasoline in Nebraska.*

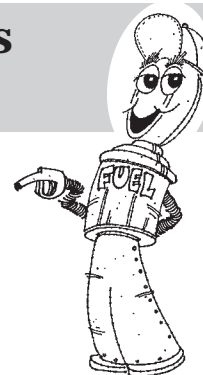
Methods of purchasing and blending agricultural ethyl alcohol and gasoline have given the appearance that PRF should be charged on agricultural ethyl alcohol.

- *If gasohol is blended within the State of Nebraska, PRF is due on only the gasoline portion, regardless of the blending method used.*
- *If gasohol is blended outside the State of Nebraska, PRF is due upon importation of the total product (gasoline and alcohol), regardless of the blending method used.*

Importers bringing gasohol into the State of Nebraska by transport must be licensed and remit the PRF directly to the state.

## MOTOR FUELS TAX RATE

The Nebraska motor fuels tax rate for **1996 third quarter** (July 1 through September 30, 1996) is **26.4 cents** per gallon.



## FOR MOTOR FUELS TAXPAYER ASSISTANCE

Call your account representative or toll free **1-800-554-FUEL (1-800-554-3835)**.

Lincoln residents call **471-5730**.

For **\*TT (Text Telephone)**, dial **1-800-382-9309**.



**\*Telecommunication Device for the Deaf (TDD)** is designated by the use of **"TT,"** which is consistent with the Americans with Disabilities Act.

## OR CONTACT:

**Motor Fuels Division**  
**301 Centennial Mall South**  
**P.O. Box 98904**  
**Lincoln, NE 68509-8904**

**If you have received a duplicate mailing or would like to subscribe, please call 1-800-554-3835**

Published Quarterly by the  
Motor Fuels Division  
P.O. Box 98904  
Lincoln, NE 68509-8904



P.O. Box 98904  
Lincoln, Nebraska 68509-8904

Bulk Rate  
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